Appendix A: Study Approach

Study Objectives

We focused on two aspects of implementing managing for results in the public sector.

1. We explored how the government, through its central agencies, has created a framework supportive of results-based management. We explored both how far it has come and how far is has to go to achieve the goal of a results-oriented public service.
2. We sought to uncover some of the critical success factors, challenges and lessons learned by ministries and their programs with the aim of using this insight to encourage and support others to advance in managing for results.

Operating Principles

Given the evolving nature of results-based management and the early stage of implementation within the British Columbia government, we wanted to take a supportive and collaborative approach so as to allow an open and honest discussion of the issues and challenges facing ministries.

We conducted this work as a study rather than a risk audit.

Study Scope

Our study addressed three levels: government-wide, ministry-wide and program.

- At the government-wide level, we wanted to determine what actions have been taken or were in the process of being taken to develop a government-wide framework for managing for results.
- At the ministry-wide level, we wanted to determine how these initiatives were helping or hindering ministries in supporting their managing-for-results efforts. We also asked three ministries about their experiences in implementing results-based management in their organizations. We did this to help answer our first and second objectives.
- We looked at four programs to gain an understanding of their practical experiences, challenges and lessons learned. We did this to help answer our second objective.

Crown corporations were excluded from our study.

Appendix A: Study Approach

Developing a Managing-For-Results Model For British Columbia

The government-wide framework and accompanying ministry managing-for-result framework (Exhibit 1) are the product of much research, feedback and analysis.

At the beginning of the project, we developed a "managing-for-results model" based on an extensive literature review of performance management, public sector reform and results-based management. We circulated this model among three focus groups: one group with representatives from Treasury Board Staff, the Crown Agencies Secretariat and the Office of the Comptroller General; and the other two groups with members from nine ministries: Advanced Education; Agriculture, Food and Fisheries; Attorney General; Children and Family Development; Forests; Human Resources; Management Services; Provincial Revenue; and Sustainable Resource Management. We also had an opportunity to share our proposed model with a member of the Office of the Auditor General of Manitoba.

As a result of these and other discussions, we revised this first model. We wanted to ensure it would better reflect the dual nature of results-focused management (the process of managing and the associated human factors), and support us more directly in achieving our objectives.

The next iteration of our model (Exhibit 2) identifies the management processes typically associated with performance management and makes a strong link to a focus on results. This aspect of the model would help us determine how the government and its organizations are doing in implementing a managing-for-results approach. The model also recognizes that other processes and capacities are at play in managing for results, (e.g. information systems that capture the right kind of information or employees skilled at performance measurement) and that shifting the culture of an organization is critical to focusing on results. This aspect of the model would help us determine the impediments or challenges that government organizations face in implementing results-based management. We published this model on our website with accompanying characteristics in a paper entitled "Managing for Results, Balancing, Processes, Culture, Capacity and The Proper Conduct of Public Business."

Although we had gained support for our model, it did not reflect the changes that have occurred within the British Columbia context. Through further discussions with senior managers within the three ministries,[10] our review of key documents and discussions with central agency representatives, we gained a good, general understanding of the approach that the government has taken—what we've termed the "government-wide framework for managing for results." In doing so we have taken our managing for results model and refined it further, incorporating the initiatives being implemented at the government-wide level.

Data Collection Activities

Answering our First Objective

How far has the government come and how far does it have to go in achieving the goal of a results-oriented public service?

To meet this objective, we developed, through research and discussions with central agency staff, a general understanding of the government-wide framework on managing for results. We then sent a survey to all Assistant Deputy Ministers (ADMs) and members of the ADMs of Corporate Services Committee, across all ministries, asking for their perspective on five areas of interest related to the implementation of the framework.

Why did we use a survey? We wanted to gain a better understanding of the impact of the government-wide framework. In other words, we wanted to understand how the framework was supporting ministries in implementing a managing-for-results approach and where more work is needed. The survey did not constitute a comprehensive evaluation or an audit of the government-wide framework and its various components. It is a "temperature check" on the state of implementation of the government's efforts to date.

Through the survey, we explored five key areas:

1. *Commitment and Culture:* What are respondents' perceptions concerning government and its ministries' commitment to changing the culture and implementing results-oriented management practices?

[10] Ministry of Agriculture, Food and Fisheries; Ministry of Community, Aboriginal and Women's Services; Ministry of Forests.

2. *Flexibility and Accountability:* Do respondents believe government's initiatives in the area of financial and human resource management are providing more flexibility in decision-making?
3. *Integration and Coordination:* Do respondents perceive the components of the government-wide framework to be integrated, well coordinated and supportive of ministries in implementing managing for results processes?
4. *Public Sector Values and Ethics:* Do respondents feel managers were able to operate in a manner consistent with public sector values and ethics in this current environment?
5. *Capacity Building:* Do respondents believe that their ministry has begun to build the capacity to implement managing-for-results processes?

Sample and Survey Administration

The sample consisted of 84 ADMs across all of the ministries as well as all members of the ADMs of Corporate Services Committee.

The data was collected between June 11, 2004, and June 25, 2004.

Response Rates

Of the 84 participants contacted by email, 45 submitted surveys. Of those who did not respond, one advised the survey administrator by email that he or she was not currently working in a related position (i.e., out-of-scope), two were out of the office for the duration of the survey, and 38 gave no reason why they did not submit. This yielded a response rate of 54%.

Answering our Second Objective

What critical success factors, challenges and lessons learned by ministries and their programs may help encourage and support others to advance in managing for results?

We approached a number of ministries and asked them to identify programs in their ministries that have had success in implementing this approach. We then explored the managing-for-results efforts at the program and ministry level, uncovering challenges, lessons learned and critical success factors across a diverse range of programs.

Appendix A: Study Approach

Choosing the Programs

We selected four programs from three ministries:

- Ministry of Community, Aboriginal and Women's Services—Provincial Nominee Program and Settlement and Adaptation Program
- Ministry of Agriculture, Food and Fisheries—Crop Insurance Program
- Ministry of Forests—Tree Improvement Program (Forests Genetics Council)

We chose these programs for several reasons. They had:

1. a reputation for managing for results;
2. varying degrees of experience in implementing this approach;
3. DM/ADMs who were supportive of our work; and
4. program managers and staff who were willing to take part in our study.

The case studies we chose provided us with a diverse range of delivery and policy contexts.

Data Collection

We gathered our data through document reviews and interviews with program managers, those responsible for performance planning and reporting within the ministry and relevant senior managers. We compiled our data and organized the responses around the themes identified in our managing-for-results model and accompanying characteristics.

The data was collected between December 2003 and June 2004.

Appendix B: A Closer Look at How the Government's Initiatives are Intended to Work

The Service Planning and Reporting Cycle

Planning. The Budget Transparency and Accountability Act requires that each ministry table a three-year service plan in the Legislative Assembly, with defined goals, objectives and performance measures.

Ideally, the service plan should align with the government's strategic direction as set out in the government strategic plan, and the ministry operational plans and individual performance plans should align with the ministry's service plan. This creates a "clear line of sight" from the government's priorities through to the individual's contribution to those priorities. Ministries are also required to include a synopsis of their current human resource plan, and information systems plan. All of these plans should also align with the ministry's service plan, and the human resource plan with the government's Corporate Human Resource (HR) Plan.

The alignment of plans is meant to ensure that ministries focus efforts in a coordinated manner and undertake only those activities that contribute to the overall direction of the government. It also signals to ministries the need to integrate and align their various management systems with the performance management system.

Reporting publicly. At the end of the fiscal year, ministries table an annual service plan report that outlines the results achieved. Together, the service plan and annual service plan report complete the annual performance reporting cycle.

The Financial Framework

The principles of modern comptrollership ask that financial managers move from simply being accountable for compliance with process and policy to being accountable for achieving both financial and non-financial results. The provincial government's managing-for-results efforts in this area are meant to provide greater flexibility while encouraging financial managers to become part of the team that is accountable for achieving results.

Traditionally, financial managers have been responsible for establishing, maintaining and enforcing financial policies, as well as for taking care of financial management and reporting. Operational managers have been responsible for delivering the service of their business unit in a fashion that complies with a vast array of policies established by others. Understandably, a prime

area of focus for both financial and program managers has been policy and process.

The government's changes to its financial management framework are meant to change the responsibility of financial managers, to move them from a role focused on process to one that is more analytical in nature. Both financial and program managers are expected to spend more time identifying what is working, what is not and what can be improved upon. Financial managers are to become more involved with "decision-support" activities. They are to do less and less transactional processing and become advisors, acting as subject matter experts for operational managers in their respective areas of expertise.

To help this shift take place, the government revised its Core Policy Manual (a document containing government-wide general and financial management policy) reducing it by approximately 60%.[11] This was part of the government's shift from prescriptive procedures to principles-based standards and policies, taking the emphasis away from procedure and instead focusing on key policy statements.

Other changes made include, a switch from a central transaction review process that focuses on compliance to the review of high-risk areas. Previously, for example, a central agency would review 100% of vouchers; now these front-end controls have been decentralized to ministries. Central agencies review vouchers based on their level of risk. The Payment Review Office uses statistical sampling techniques to identify areas of concern and to support the determination of high-risk transactions.

Human Resource Management

The shift from compliance to greater accountability for, and control over, financial decisions is mirrored in the government's initiatives in the area of human resource management. The changes made in this area are intended to provide managers with greater control and flexibility in managing their human resources while emphasizing strategic human resource management.

With the creation of the British Columbia Public Service Agency and the development of the first corporate HR plan,[12] the government introduced a shift in the governance structure of the human resources function.

[11] Unaudited number obtained from the Ministry of Finance

[12] British Columbia Public Service Agency, 2003.

Appendix B: A Closer Look at How the Government's Initiatives are Intended to Work

The New Human Resources Model

A new model for delivering human resource management services was introduced in April 2002. The British Columbia Public Service Agency was created to deliver these services to public service ministries and organizations in British Columbia. The agency is responsible for providing leadership and direction in all matters related to human resources and for providing the day-to-day transaction services to ministries and other government agencies.

This model marks a significant shift in the way government manages its human resource function. Each ministry (or group of ministries) has its own Strategic Human Resource Unit. Among other things, these units are responsible for developing strategic human resource management plans to meet ministry business needs.

Under this new model, individual public service managers assume greater responsibility for certain human resource matters such as hiring.[13] While this shifts accountability to the managers, it is also meant to reduce the number of human resource practitioners across government by centralizing transactional services. The goals of the new "shared services" model are to reduce costs, shift accountability and increase client satisfaction. By not having to engage in transactional services any more, ministry human resource units are now instead expected to concentrate on supporting the executive in their business planning processes.

The British Columbia Public Service Agency has undertaken other initiatives meant to alter the way human resources are managed in the public service. For instance, the agency undertook a job evaluation and classification review.

Through the agency, the government has taken steps to build human resource capacity across government, including:

- Establishing a Leadership Centre in 2003. The centre was created in response to feedback from public servants that a lack of strong leadership is a critical issue for the future.
- Developing a competency framework to provide "a clear, common vision of the characteristics people need to demonstrate in order to meet the needs of the public service and deliver the strategic goal of a performance-focused workplace." The framework is to be integrated into recruitment and selection, performance management, learning, career development, succession planning, and reward and recognition processes.[14]

[13] British Columbia Public Service Agency, 2003.

[14] British Columbia Public Service Agency, September 2003.

- Introducing a corporate learning strategy, one of the objectives of which is to create a culture that encourages learning, innovation and the acquisition, transfer and use of knowledge.

Introducing Employee Performance and Development Plans (EPDPs) to help employees align their activities, objectives and personal learning objectives with their business unit's plan and, in turn, align with their ministry's service plan. This tool allows employees to create a clear "line of sight" from their activities to the government's high-level objectives.

The Corporate Human Resource Plan

The first iteration of the Corporate HR plan was released in 2002. The plan is meant to be the central document that aligns the management of human resources on a government-wide level with the strategic direction of the government, and provides ministries an opportunity to align their human resource strategies with the government's direction. The management principles, outlined in the government's strategic plan and mirrored in the Corporate HR plan, communicate the government's intention to promote a public service that is "innovative, enterprising results-oriented and accountable." The agency developed the second iteration of the Corporate HR plan in 2003 and the Deputy Ministers' Council is accountable for the targets and results set out in that plan.

Enterprise-Wide Risk Management

The government has introduced enterprise-wide risk management, generally described as a structured and disciplined approach to identifying opportunities and managing risk. Risk management is to become an integral part of planning at all levels within each ministry. This initiative is intended to give managers the tools they need to implement a risk-managed approach that will support their planning processes. At the same time, enterprise-wide risk management is meant to foster a change in managers' attitudes to risks by giving them a means of assessing risk tolerance and awareness as well as identifying and implementing mitigation strategies.

Appendix C - Survey Frequency Tables

Survey Analysis

Responses in the "don't know/no opinion" category have been omitted from all the calculations included in Part 1 and Part 2 of the report. The following frequency tables include those respondents who reported such an answer.

Part I Commitment and Culture

Table 1

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
Results-oriented management practices are a priority for my ministry.	40%	47%	2%	11%	–	–
Managing for results is viewed as a formal task that does not contribute to better program delivery.	–	13%	7%	47%	33%	–

Table 2

	Yes	No	Don't Know
Is there a champion or senior person responsible for the implementation of a results-oriented approach throughout your ministry?	31%	24%	44%
Is there a champion or office/agency responsible for overseeing the implementation of a managing-for-results approach across government?	60%	31%	9%

Table 3

Over the past year	Weekly	Monthly	Quarterly	Semi-Annually	Annually	Not At All	Don't Know
How often did the ministry's executive agenda include items relating to the implementation of a managing-for-results approach within the ministry?	9%	16%	40%	13%	7%	7%	9%
How often did the executive monitor the ministry's progress against the performance measures in the ministry's service plan?	–	20%	33%	24%	16%	4%	2%

Appendix C - Survey Frequency Tables

Survey Analysis

Responses in the "don't know / no opinion" category have been omitted from all the calculations included in Part 1 and Part 2 of the report. The following frequency tables include those respondents who reported such an answer.

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How often did the ministry's executive agenda include items relating to the implementation of a managing-for-results approach within the ministry?	9%	16%	40%	13%	7%	7%	9%
How often did the executive monitor the ministry's progress against the performance measures in the ministry's service plan?	—	20%	33%	24%	16%	4%	2%

Appendix C - Survey Frequency Tables

Part II Flexiblity and Accountability

Table 4

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
In my ministry the shift from rules-based to principles-based financial management practices gives managers more flexibility to reallocate resources to achieve program goals and objectives.	9%	40%	24%	18%	2%	7%
In my ministry managers have a good working knowledge of the new financial framework and its components.	2%	47%	29%	18%	2%	2%
In my ministry managers have a good working knowledge of the new **human resource management** model and its components.	–	29%	44%	20%	7%	–
In my ministry managers currently have more decision-making power in relation to **human resources management** than they had three years ago.	9%	44%	13%	20%	11%	2%
In my ministry managers currently are more accountable for the management of their financial resources than they were three years ago.	16%	42%	20%	16%	4%	2%

Part III Integration and Coordination

Table 5

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
Planning, reporting and budgeting processes are synchronized across government to support good performance management.	4%	29%	22%	33%	2%	9%
My ministry uses the Government's Strategic Plan to align the ministry's activities with the strategic direction of government.	22%	62%	13%	2%	–	–
My ministry uses the Corporate Human Resource Plan to align the ministry's human resource management activities with the strategic direction of government.	11%	49%	27%	7%	2%	4%
Enterprise-wide risk management is well integrated with the government's other initiatives to manage for results.	4%	29%	24%	33%	4%	4%
Treasury Board staff's service plan and annual service plan report guidelines are available in a timely manner.	2%	42%	24%	11%	4%	16%

Part II Flexiblity and Accountability

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	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
In my ministry the shift from rules-based to principles-based financial management practices gives managers more flexibility to reallocate resources to achieve program goals and objectives.	9%	40%	24%	18%	2%	7%
In my ministry managers have a good working knowledge of the new financial framework and its components.	2%	47%	29%	18%	2%	2%
In my ministry managers have a good working knowledge of the new **human resource management** model and its components.	–	29%	44%	20%	7%	–
In my ministry managers currently have more decision-making power in relation to **human resources management** than they had three years ago.	9%	44%	13%	20%	11%	2%
In my ministry managers currently are more accountable for the management of their financial resources than they were three years ago.	16%	42%	20%	16%	4%	2%

Part III Integration and Coordination

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	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
Planning, reporting and budgeting processes are synchronized across government to support good performance management.	4%	29%	22%	33%	2%	9%
My ministry uses the Government's Strategic Plan to align the ministry's activities with the strategic direction of government.	22%	62%	13%	2%	–	–
My ministry uses the Corporate Human Resource Plan to align the ministry's human resource management activities with the strategic direction of government.	11%	49%	27%	7%	2%	4%
Enterprise-wide risk management is well integrated with the government's other initiatives to manage for results.	4%	29%	24%	33%	4%	4%
Treasury Board staff's service plan and annual service plan report guidelines are available in a timely manner.	2%	42%	24%	11%	4%	16%

Appendix C - Survey Frequency Tables

Part IV Public Sector Value and Ethics

Table 6

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
Managers have sufficient **knowledge and ability** to manage their *human resources* in a manner consistent with public sector values and ethics.	7%	42%	22%	22%	2%	4%
Managers have the **time** to manage their human resources in a manner consistent with public sector values and ethics.	2%	16%	16%	44%	22%	–
Managers have been provided the **right technical tools** to manage their *human resources* in a manner consistent with public sector values and ethics.	–	33%	38%	24%	2%	2%
Managers are held accountable for managing their *human resources*.	7%	56%	22%	11%	4%	–
Managers have sufficient **knowledge** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	64%	9%	20%	2%	–
Managers have the **time** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	47%	20%	18%	11%	–
Managers have been provided the **right technical tools** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	62%	13%	16%	4%	–
Managers are held accountable for managing their *financial resources*.	24%	53%	11%	7%	4%	–
Managers in my ministry **do not** circumvent established internal controls in *financial management*.	22%	56%	20%	2%	–	–
Managers in my ministry *do not* circumvent established internal controls in **human resource management**.	4%	49%	36%	9%	–	2%

Part V Capacity Building

Table 7

	Yes	Partly	No	Don't Know
Is responsibility for measuring the performance of programs (e.g., tracking and monitoring outputs and outcomes) integrated throughout the ministry?	38%	56%	7%	–

Table 8

	None	Less Than Half	About Half	More Than Half	All Programs	Don't Know
Within your ministry, how many programs prepare branch/business plans?	2%	2%	7%	33%	49%	7%

Table 9

	Yes	Partly	No	Don't Know
In your ministry, does corporate services have dedicated resources to support programs in implementing performance planning, monitoring and reporting?	51%	33%	13%	2%

Part IV Public Sector Value and Ethics

Table 6

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Don't Know
Managers have sufficient **knowledge and ability** to manage their *human resources* in a manner consistent with public sector values and ethics.	7%	42%	22%	22%	2%	4%
Managers have the **time** to manage their human resources in a manner consistent with public sector values and ethics.	2%	16%	16%	44%	22%	–
Managers have been provided the **right technical tools** to manage their *human resources* in a manner consistent with public sector values and ethics.	–	33%	38%	24%	2%	2%
Managers are held accountable for managing their *human resources*.	7%	56%	22%	11%	4%	–
Managers have sufficient **knowledge** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	64%	9%	20%	2%	–
Managers have the **time** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	47%	20%	18%	11%	–
Managers have been provided the **right technical tools** to manage their *financial resources* in a manner consistent with public sector values and ethics.	4%	62%	13%	16%	4%	–
Managers are held accountable for managing their *financial resources*.	24%	53%	11%	7%	4%	–
Managers in my ministry **do not** circumvent established internal controls in *financial management*.	22%	56%	20%	2%	–	–
Managers in my ministry *do not* circumvent established internal controls in **human resource management**.	4%	49%	36%	9%	–	2%

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Within your ministry, how many programs prepare branch/business plans?	2%	2%	7%	33%	49%	7%

Table 9

	Yes	Partly	No	Don't Know
In your ministry, does corporate services have dedicated resources to support programs in implementing performance planning, monitoring and reporting?	51%	33%	13%	2%

Appendix D: Program Case Study Descriptions

Overview of Ministries

Ministry	Community, Aboriginal and Women's Services	Agriculture, Food and Fisheries	Forests
Description	The ministry manages the broadest range of programs of any provincial ministry. Among the issues for which it has responsibility are local government; housing and building; heritage, aboriginal, multiculturalism and immigration; and women's services and seniors. It is also responsible for more than a dozen Crown corporations, agencies, boards and commissions and over 40 pieces of legislation.	The ministry administers programs related to the production, marketing, processing and merchandising of agricultural and seafood products. Its stakeholders include British Columbia's producers (agriculture, aquaculture and fish) and the entire food system from farm to retail, consumers and citizens.The ministry also administers 37 statutes, many of them in partnership with other agencies and governments in Canada.	The Ministry is responsible for the stewardship of 47 million hectares of provincial forestland. It provides fire protection services for 84 million hectares. (90% of British Columbia's forest lands are publicly owned). The ministry operates under several Acts. With headquarters in Victoria, the ministry operates three forest region offices with 29 forest district offices and four satellite offices; 12 BC Timber Sales offices; and six fire centres.
Ministry Size 04/05 Estimates	Total operating expenses (in thousands): $503,369 FTEs: 491	Total operating expenses (in thousands): $44,692 FTEs: 362	Total operating expenses (in thousands): $529,582 FTEs: 2,942
Program Case Studies	BC Provincial Nominee Program BC Settlement and Adaptation Program	Crop Insurance Program	Tree Improvement Program (Forests Genetics Council)

The Provincial Nominee Program is an immigration program designed to fill critical skill shortages in British Columbia. Under this program, an immigrant whose skills and experience are in a profession where shortages are being experienced can gain permanent resident status with a much faster processing time than if he or she were to go through the normal immigration application process. The program is driven by employers' demands for skilled labour; therefore, to become a nominee, the applicant must have a permanent job offer. It is up to the employer to demonstrate that the business or organization was unable to find a suitable Canadian resident. The program's staff reviews the employer's application against specific criteria, making a recommendation to accept or deny the application for nomination. Once nominated, a nominee must pass the security and health requirements of Citizen Immigration Canada (CIC).

Appendix D: Program Case Study Descriptions

The BC Settlement and Adaptation Program is part of the Multiculturalism and Settlement Branch, which oversees the planning, funding, implementation and management of anti-racism, multiculturalism and immigrant settlement programs. The branch assists newcomers in adapting to Canadian society by funding contracts with 100 third-party agencies that provide settlement services. The primary purpose of this program is to support the successful settlement and adaptation of new immigrants to British Columbia. The program provides funding in partnership with organizations and individuals throughout the province to deliver specialized services that assist newcomers to settle and integrate as quickly as possible, and that encourage the participation of the province's residents in this process.

The Crop Insurance Program is part of the Risk Management and Industry Competitiveness Division in the Ministry of Agriculture, Food and Fisheries. Crop insurance offers financial protection against crop losses due to uncontrollable weather. Like any insurance plan, crop insurance pays compensation to ease financial loss for unforeseen damage to crops. Farmers pay a base premium of $175 to cover losses to the following agricultural crops: tree fruit, grapes, berries, grains, forage and vegetables.

The Tree Improvement Program works to improve the public forest asset base by supporting the development and availability of genetically well-adapted, high quality reforestation material from natural sources and through the conservation of forest gene resources. The Forest Genetics Council (FGC) of British Columbia, appointed by British Columbia's Provincial Chief Forester, guides tree improvement activities in the province. The council represents the numerous stakeholders in the province involved with gene resource management.

The FGC is a governance model that coordinates the activities of the Ministry of Forests' tree improvement activities, industry's activities and academic research activities. Although the FGC does not cover all tree improvement activities of the Ministry, it has a significant role in the management of these activities, and represents the model employed to manage tax dollars earmarked for tree improvement activities in British Columbia. The focus of our study was the FGC and its performance measurement process.

Practical Advice for Implementing a Managing for Results Approach

Alberta Government. *Results Oriented Government, Training Packages.* 2003. Available at http://www.finance.gov.ab.ca/publications/measuring/results_oriented/.	The Results-Oriented Government (ROG) training materials cover seven topics in comprehensive modules. These topics include Strategic Planning, Benchmarking, Performance Measurement, Using Performance Information, Performance Budgeting, Contracting for Performance, and Creating and Sustaining a Supportive Environment.
Abramson, Mark A. and Kamensky, John M. (editors) *Managing For Results 2002.* The Pricewaterhouse Coopers Endowment for the Business of Government. 2002.	This book summarizes five practical approaches that public sector organizations use to better manage for results, increase organizational performance, and improve accountability to stakeholders.
Behn, Robert. "Why Measure Performance? Different Purposes Require Different Measures." *Public Administration Review.* Washington. September/October Vol. 63. Issue 5. 2003.	A practical exploration of the various uses of performance information.
Behn, Robert. "Creating an Innovative Organization: Ten Hints for Involving Front Line Workers." *State and Local Government Review.* Vol. 27, No. 3, Fall 1995.	This article provides practical hints to help managers encourage staff to become actively involved in innovation activities.
Breul, Jonathan, "The Government Performance and Results Act—10 Years Later." *Journal of Government and Financial Management.* Spring 2003.	This is an examination of what has worked, what is not working and what challenges exist for the United States federal government in implementing the Government Performance and Reporting Accountability Act. The article focuses on performance budgeting, program evaluation, planning, managerial flexibility, and the role of Congress.

Appendix E: Resource Book

British Columbia Office of the Premier. *Service Plan Guidelines for Government Organizations* August 2003. Available at http://www.gov.bc.ca/cas/popt/ archive.htm	Although, these guidelines do not reflect the most recent requirements, they contain a great deal of valuable, practical information on the technical tools used in a results-oriented environment (both reporting and managing). They are organized in nine modules: Reporting Principles for British Columbia, Vision and Mission Statements, Development of Planning Context, Summary of Financial Outlook, Logic Model and Balanced Scorecard, Performance Measurement, Performance Measures, Targets, and Baselines and Benchmarking.
Canada. Treasury Board Secretariat. *Capacity Check to Meet Government Goals*. 2003. Available at www.tbs-sct.gc.ca.	This is a general guide for public sector executives, developed in consultation with KPMG. It is a diagnostic tool to help public service executive assess the capacity of their organization to meet objectives. It is organized around the following themes: 1) Leadership, 2) Motivated People, 3) Shared Values and Ethics, 4) Mature Risk Management, 5) Rigorous Stewardship, and 6) Clear Accountability.
Canada. Treasury Board Secretariat. *Managing for Results Self-Assessment Tool*. 2003. Available at http://www.tbs-sct.gc.ca/rma/account/transmod/tm01_e.asp#intro.	The tool responds to the needs of departments and agencies to have practical guidance on key elements of managing for results. An organization, a branch, or even a unit within a government department or agency may use it to take stock of its ability to manage for results. The tool clearly communicates the interconnected nature of the key elements of managing for results by emphasizing the need to view them in an integrated fashion.
CCAF~FCV. *Going Public: Leadership for Transparent Government*. 2001. Available through subscription to CCAF~FCV website: http://www.ccaf-fcvi.com/english/index.html	This article explores three issues: What human factors most influence public performance reporting requirements and behaviours? What is reasonable to expect in relation to these factors? How can these factors be best managed to further better public performance reporting?

Appendix E: Resource Book

Farquhar, Carolyn. *Governments Get Focused on Results. Integrating Performance Measurement into Management Decision Making*. The Conference Board of Canada. 2000.	This report examines seven jurisdictions that are integrating performance measurement with management decision-making processes to ensure direction and support in achieving results. It looks at the importance of leadership, the integration of processes, the development of information systems and support, building the right capabilities, and the importance of using performance information to support management decisions.
Hatry, Harry P. et al. *Making Results-Based State Government Work*. Urban Institute. Washington, DC. 2001.	Looking at five states, Minnesota, Florida, North Carolina, Oregon, and Texas—the study presents findings and best practices pertaining to strategic planning, budgeting, employee motivation, contracting, technical challenges of implementing results-based management, the effective use of performance information and the interface between local and state governments. It also addressed the relation-ships between performance reporting and legislators use of the information.
McDermott, Richard. *Knowing in Community: 10 Critical Success Factors in Building Communities of Practice*, McDermott & Co., Boulder, CO. Available by contacting McDermott & Co. 189 Overlook Lane, Boulder, CO. 80302 (Richard@RmcDermott.com)	This article offers practical steps in building a successful 'community of practice team.' It briefly discusses the benefits of this vehicle to share knowledge across diverse organizations.
Moynihan, Donald P. *The State of the States in Managing for Results*. Alan K. Campbell Public Affairs Institute Working Paper. 2001. Available at http://www.maxwell.syr.edu/gpp.	This paper looks at strategic planning, performance measurement, and the link between performance reporting and improved performance and accountability.
Office of the Auditor General of Canada. *Moving Toward Managing for Results*. Chapter 11. 1997. Available at http://www.oag-bvg.gc.ca/domino/reports.nsf/html/ch9711e.html#0.2.L39QK2.4FNW9F.XODJQE.ID.	This report provides basic understanding of managing for results—reviews efforts in the Government of Canada to focus on results.

Appendix E: Resource Book

Office of the Auditor General of Canada. *Implementing Results-Based Management*. 2000. Available at http://www.oag-bvg.gc.ca/domino/other.nsf/html/00rbm_e.html.	This report speaks to the organization factors —the human and the technical factors— related to the development of a performance measurement system.
Stewart, Jenny and Kringas, Paul. "Change-Management Strategy and Values in Six Agencies from the Australian Public Service." University of Canberra, Public Administration Review. Vol. 63, No. 6. November 2003.	Through the exploration of patterns of change manage-ment in six Australian federal agencies, the authors elicit a number of factors contributing to the support of employees in the change process. The authors found support for broad themes already apparent in the literature and suggest that change management processes require good leadership, an appropriate model for change, some room for negotiation and compromise, and well-planned communication.
United States. *Government Accountability Office. Management Reform?* Elements of Successful Improvement Initiatives. GAO T-GGD-00-26. 2000.	This report looks at the relationship between improvement initiatives and culture. The report provides advice in the areas of: 1) leadership, 2) accountability for change, 3) planning, with emphasis on human resource planning needs, and information system needs, 4) employee involvement, 5) organizational alignment to streamline operations and clarify accountability, and 6) the importance of congressional involvement.
United States. Government Accountability Office. *Managing For Results: Next Steps to Improve the Federal Government's Management and Performance*. 2002.	This report looks at issues and practices in support of transitioning to results-based management. It includes the importance of leadership and effective change management strategies.
United States. Government Accountability Office. *Results-Oriented Cultures. Implementation Steps to Assist Mergers and Organizational Transformations*. GAO-03-669. 2003.	This report explores the critical success factors for assisting managers in changing culture. It focuses on the "people factors" that can create challenges for building commitment to change initiatives and mergers. Building on lessons learned from the experience of large private and public sector organizations, the report lists key practices and implementation steps that can help agencies to transform their cultures to be more results-oriented, client focused and collaborative in nature.

Appendix E: Resource Book

United States. Government Accountability Office. *Results-Oriented Cultures, Insights for US Agencies from Other Countries' Performance Management Initiatives*. GAO-02-862. 2002.

This report provides research on different human resources practices applied in other jurisdictions to support a transition to results-based management. These include: the creation of a "clear line of sight" through performance planning, the use of competencies to provide a fuller assessment of individual performance, linking pay to individual and overall organization performance, as well as practices to foster organizational-wide commitment to results-oriented performance management.

United States. Government Accountability Office. *Post-Hearing Questions Related to Strategic Human Capital Management. Subcommittee on Civil Service and Agency Organization Committee on Government Reform House of Representatives*. GAO-03-779R. 2003.

The questions relate to issues surrounding human resource management. The report specifically addresses performance-based pay systems and the benefits of implementing of human resource "flexibilities."

Wye, Chris. *A Start Where You Are, Use What You Have Guide*. Center for Improving Government Performance. National Academy of Public Administration. IBM Endowment for The Business of Government. October 2002.

This is a practical guide for implementing a managing-for-results approach. It provides advice to government managers on overcoming common problems in the design, alignment, use and communication of performance measures and information.

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

Purpose of This Guide

This guide is intended primarily for the use of MLAs and explains:

- the BC Reporting Principles;
- how the principles are being used to strengthen government's performance reporting; and
- how legislators can encourage meaningful reporting to the public.

What are Performance Reporting Principles?

Reporting principles serve as a guide to government in reporting annually to the public about the planned and actual performance of its ministries and Crown agencies.

Is There Common Agreement on Reporting Principles for British Columbia?

Yes. In October 2003, government, the Public Accounts Committee and the Auditor General agreed that the BC Reporting Principles should form the basis for service plan and annual service plan report guidance and assessment.

This unanimity—unique in Canada—means there is now broad consensus about the basis on which government should tell its performance story.

BC's Performance Reporting Principles

1. *Explain the public purpose served*
2. *Link goals and results*
3. *Focus on the few critical aspects of performance*
4. *Relate results to risk and capacity*
5. *Link resources, strategies and results*
6. *Provide comparative information*
7. *Present credible information, fairly interpreted*
8. *Disclose the basis for key reporting judgements*

What Are Performance Reports?

"Performance reports" can take many forms, but in this guide the term refers to information contained in strategic and multi-year service plans and related annual reports.

Why Report on Performance?

Performance reports are a key vehicle by which government is held accountable to the Legislative Assembly and the public for achieving its planned and actual performance.

The essence of being an elected representative of thousands of people is continuous two-directional reporting, from the people to government, and to the people on government performance.

J. Patrick Boyer, Q.C., past MP, 2003

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

The requirement to report in this way is at the heart of the Budget Transparency and Accountability Act. Underlying the Act are these reasons for reporting on performance:

- to encourage healthy debate of plans and priorities
- to allow assessment of government's actual performance
- to engage the public's interest in the business of government
- to demonstrate to the public that government is open and accountable

Why Do Reporting Principles Matter?

Because, with broad consensus on the BC Reporting Principles, the debate is no longer about what constitutes good reporting, but how to achieve it.

How Are the BC Reporting Principles Being Used to Achieve Good Reporting?

All parties in the accountability cycle—government (through its ministries and Crown agencies) and the Legislative Assembly, supported by the Auditor General—are working toward better performance reporting:

- Government, via its central agencies, has incorporated the BC Reporting Principles in its guidelines to ministries and Crown agencies on preparing service plans and annual service plan reports.
- The Auditor General, in his *Building Better Reports* series, assesses the quality of the annual service plan reports against the BC Reporting Principles.
- Report "preparers" are using the Auditor General's assessment of their organization's report, as discussed in one-on-one sessions with them, to improve the quality of next year's annual service plan reports. Based on these meetings, it is clear that report preparers are keen to provide meaningful and credible reports to the public.
- The Select Standing Committee on Crown Corporations publicly reviews the service plan and annual service plan reports of Crown agencies against similar principles, and reports its findings to the Legislative Assembly. It is the only committee of the Legislative Assembly to carry out this public review of government performance reports.

An excellent example of efforts to improve transparency is the adoption of the BC Reporting Principles.

Budget and Fiscal Plan—2005/06 to 2007/08, Ministry of Finance

Sustainable advances in reporting depend upon the information being demanded and used at all stages of governance, management and citizen interaction.

CCAF-FCVI Inc., 2002

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

How Can MLAs Encourage Better Performance Reporting?

There are steps that MLAs can take to influence public performance reporting:

☑ **Create Demand by Using Performance Information**

By using performance reports in a regular and systematic way—in essence by creating demand for performance information—legislators also create incentives for better reporting.

☑ **Communicate Your Expectations**

Reporting principles give legislators a platform from which to communicate what they want and need from performance reporting. Those who do the reporting will welcome the opportunity to discuss the quality of their reporting—to know whether they are "getting it right."

☑ **Push for Reporting Standards**

The BC Reporting Principles establish a common language for performance reporting in the BC public sector. By pushing for reporting standards throughout all levels of government and across Canada, legislators can help bring about a "new common currency of communication and transparency" (J.P. Boyer, Q.C.).

The Public Accounts Committee strongly encourages ministries and Crown agencies to work towards the goal of incorporating into their contracts with non-ministerial service delivery agencies the eight principles . . . .

BC's Public Accounts Committee

For more information . . .

- *Performance Reporting Principles for the British Columbia Public Sector,* Report of the Province of British Columbia and the Office of the Auditor General of BC, November 2003. http://www.bcauditor.com/PUBS/2003-04/performance/ReportingPrinciplesNov2003.pdf
- *Minutes of the Select Standing Committee on Public Accounts,* 2003 Legislative Session: 4th Session 37th Parliament of British Columbia, October 16, 2003. http://www.legis.gov.bc.ca/cmt/37thparl/session-4/pac/index.htm
- *Reporting Principles, Taking Public Performance Reporting to a New Level,* CCAF~FCVI Inc., 2002. www.ccaf-fcvi.com
- *Building Active Accountability, A Legislators' Introduction to Reporting Principles* by J. Patrick Boyer, Q.C., undated. www.ccaf-fcvi.com

Should you wish to comment on the usefulness of this guide or suggests ways to improve it, please contact the Office of the Auditor General of British Columbia at 8 Bastion Square, Victoria, BC V8V 1X4 or at http://www.bcauditor.com.

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

BC's Performance Reporting Principles

1 Explain the Public Purpose Served
Public performance reporting should explain why an organization exists and how it conducts its business, both in terms of its operations and in the fundamental values that guide it. This is important to interpreting the meaning and significance of the performance information being reported.

2 Link Goals and Results
Public performance reporting should identify and explain the organization's goals, objectives and strategies, and describe how the results relate to the goals, objectives and strategies.

3 Focus on the Few, Critical Aspects of Performance
Public performance reporting should focus on the few, critical aspects of performance. "Few" means that the number of goals, objectives and performance measures are limited in number. "Critical" refers to significance, relevance and the focus on results.

4 Relate Results to Risk and Capacity
Public performance reporting should report results in the context of an organization's risks and its capacity to deliver its programs, products and services. "Risk" is the chance of something happening that will have an impact upon objectives. "Capacity" refers to the ability of an organization to achieve its intended results now and in the future.

5 Link Resources, Strategies and Results
Public performance reporting should link financial and performance information to show how resources and strategies influence results. Related to this is how efficiently the organization achieves its results.

6 Provide Comparative Information
Public performance reporting should provide comparative information about past and expected future performance and about the performance of similar organizations when it would significantly enhance a reader's ability to use the information being reported.

7 Present Credible Information, Fairly Interpreted
Public performance reporting should be credible – that is, based on quantitative and qualitative information that is fairly interpreted and presented, based on the best judgement of those reporting.

8 Disclose the Basis for Key Reporting Judgements
Public performance reporting should disclose the basis on which information has been prepared and the limitations that should apply to its use.

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

With This Principle in Effect . . .	MLAs and the Public Will Know:	Reviewing Performance Reports—Key Questions to Ask
Explain the Public Purpose Served	***Whose interests are being served, how those interests are being met and by what standard.*** Legislators and the public will better appreciate the importance of the organization, understand how it conducts its work, and identify with the values that underpin its relationships, and see the extent to which the direction of the organization is in accord with that of the government.	Is it clear: ▪ why an organization exists? ▪ who the organization serves? ▪ what the organization does? ▪ how its services are delivered? – operationally (its structure and partners) – public sector values that guide it
Link Goals and Results	***Whether the organization accomplished what it set out to accomplish and is still on track for the future.*** With this information, legislators and the public can make reasonable judgments about the performance of government.	Do you understand: ▪ what the organization intended to achieve? ▪ what it actually achieved? ▪ the impact of the organization's results on its future direction? Is there a logical "chain of events" from the goals, objectives and strategies through to the performance measures and results?
Focus on the Few, Critical Aspects of Performance	***Where the organization is placing its emphasis and how it is measuring its success.*** The key issues that matter to the organization's performance will be apparent. Legislators and the public will have a clear, concise and balanced picture of the performance of the organization.	Did the report focus on what's important to: ▪ the public and its elected representatives? ▪ government as per its strategic plan? ▪ the organization in terms of its priorities, goals and objectives?
Relate Results to Risk and Capacity	***The challenges and opportunities facing the organization and the trade-offs that a well-managed organization must make.*** From this, legislators and the public can derive increased comfort about the ability of the organization to manage its risks and achieve its objectives in the future.	Are key results—both financial and non-financial—clear and readily apparent? Do you understand how the organization's results were affected by: ▪ its risk management? ▪ its current capacity? ▪ the capacity of others? Do you know whether the organization has sufficient capacity to meet its objectives in the future and to manage its risks?

Appendix F: Quick Reference Guide to the BC Performance Reporting Principles

With This Principle in Effect . . .	MLAs and the Public Will Know:	Reviewing Performance Reports—Key Questions to Ask
Link Resources, Strategies and Results	***The costs of delivering government's programs, products and services, its goals and objectives or its results.*** This can lead to informed discussions about whether the benefits outweigh the costs or whether the policy choices that were made were the most appropriate.	Is it clear what the planned and actual costs were of the organization's: ▪ core business areas (e.g. program, products or services)? ▪ key goals, objectives and strategies? ▪ results achieved?
Provide Comparative Information	***Whether an organization's performance is improving, deteriorating or remaining unchanged.*** Trend information on key performance measures, with comparisons to benchmarks, helps put the organization's results in context.	Can you tell whether (and why) the performance of the organization is: ▪ improving? ▪ deteriorating? ▪ remaining static Do you understand how the organization expects to perform in the future?
Present Credible Information, Fairly Interpreted	***Whether the information is credible.*** That is, whether the information can be relied upon when making decisions or judgements about government's performance.	Is the information in the report: ▪ credible—that is, is it relevant and reliable? ▪ consistently and fairly presented? ▪ understandable?
Disclose the Basis for Key Reporting Judgements	***Understand the choices the organization made in reporting and have confidence in using the information.*** By knowing the basis on which information has been prepared and the limitations that apply to its use, legislators and the public will also better understand how the performance report should be used.	Is it clear why the organization made the reporting choices it did. For example: ▪ why it chose the performance measures it did? Are you confident in what has been reported; that is, ▪ have limitations in the information—and, hence, in the way the information can be used—been made clear?

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Appendix G: Summary of Sources Cited

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Appendix H:
Office of the Auditor General: 2004/2005 Reports Issued to Date

Report 1 – April 2004

Follow-up of Performance Reports:

- Managing Interface Fire Risks
- Transportation in Greater Vancouver:
  A Review of Agreements Between the Province and TransLink, and of TransLink's Government Structure

Report 2 – June 2004

In Sickness and in Health: Healthy Workplaces for British Columbia's Health Care Workers

Report 3 – October 2004

Preventing and Managing Diabetes in British Columbia

Report 4 – October 2004

Internal Audit in Health Authorities: A Status Report

Report 5 – October 2004

Salmon Forever: An Assessment of the Provincial Role in Sustaining Wild Salmon

Report 6 – November 2004

Leading the Way—Adopting Best Practices in Government Financial Reporting 2003/2004

Report 7 – November 2004

Monitoring the Government's Finances
Province of British Columbia

Report 8 – December 2004

Follow-up of Managing Contaminated Sites on Provincial Lands

Report 9 – December 2004

Follow-up of Two Health Risk Reports:

- A Review of Performance Agreements
- Information Use in Resource Allocation

Report 10 – February 2005

Building a Strong Public Service: Reassessing the Quality of the Work Environment in British Columbia's Public Service

Appendix H:
Office of the Auditor General: 2004/2005 Reports Issued to Date

Report 11 - February 2005

Follow-up of A Review of Government Oversight of Multi-Employer Public Sector Pension Plans in British Columbia

Report 12 - March 2005

Follow-up of 2000/2001 Report 4: Management Consulting Engagements in Government

Report 13 - March 2005

Building Momentum for Results-based Management
A Study about Managing for Results in British Columbia

This report and others are available on our website at http://www.bcauditor.com